

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2004-03
ABSENTEE BALLOTS: TABULATION BY PRECINCT

FEBRUARY 6, 2004

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Absentee Ballots: Tabulation by Precinct (ABTP) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On April 24, 2003, the COSM determined that Election Code sections 15111, 15321, and 21000 as added or amended by Chapter 697, Statutes of 1999, established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any county, or city and county, that has incurred increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Initial Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of Chapter 697, Statutes of 1999 are reimbursable as follows:

January 1, 2000 to June 30, 2000 and July 1, 2000 to January 1, 2001.

- Administrative Duties (Section IV. A. 1. {a-c}):
- Tabulation by Precinct, Additional Election Ballot and Election Materials (Section IV. B. 1. [a])

June 1, 2000 to June 30, 2000 and July 1, 2000 to January 1, 2001

- Tabulation by Precinct, Ballot Tabulation (Section IV. B. 1. {b}):
- Tabulation by Precinct, Returns Available to the Legislature (Section IV. B. 2.):

June 1, 2000 to June 30, 2000 and fiscal years 2000-01 through 2002-03

- List Modifications (Section IV. C. 1.)

These costs must be filed with SCO and be delivered or postmarked on or before **June 7, 2004**. Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

Minimum Claim Cost

For initial claims and annual claims filed on or after **September 30, 2002**, if the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC section 17564.

GC section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds \$1,000, even if the individual direct service district's or special district's claim does not each exceed \$1,000. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to the SCO, at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations. Declarations must include a certification or declaration stating, "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the

Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

- The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.
- Questions or requests for hard copies of these instructions should be faxed to Ginny Brummels at (916) 323-6527, or e-mailed to **LRSDAR@sco.ca.gov**. Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.shtml.

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

PARAMETERS AND GUIDELINES

Elections Code Sections 15111, 15321, and 21000

Statutes 1999, Chapter 697

Absentee Ballots: Tabulation by Precinct (00-TC-08)

I. SUMMARY OF THE MANDATE

Elections Code sections 15111, 15321, and 21000 require county elections officials, for statewide elections or certain special elections conducted between June 1, 2000, and January 1, 2001, to tabulate, by precinct, votes cast by absentee ballots and votes cast at the polling place. The subject test claim legislation also requires the county elections official to make each precinct's election results available to the Legislature and appropriate legislative committees for use in district apportionment. Finally, the test claim legislation requires the elections official's list of absentee voters to include the voter's election precinct.

On April 24, 2003, the Commission on State Mandates (Commission) adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state-mandated program upon local agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the following activities:

- **List modifications:** Including the precinct of each absentee voter on the elections official's absentee ballot list. (Elec. Code, § 15111.) This activity is ongoing.
- **Tabulation by precinct:** Tabulating by precinct the votes cast by absentee ballot and ballots cast at the polling place in statewide elections or special elections to fill a vacant congressional or legislative office, for elections conducted between June 1, 2000, and January 1, 2001. (Elec. Code, § 15321, subd. (a).)
- **Returns available to the Legislature:** Making available to the Legislature and appropriate legislative committees election returns for each precinct reflecting the total for all ballots cast, including both absentee ballots and ballots cast at polling places, in statewide elections or special elections to fill a vacant congressional or legislative office for elections conducted between June 1, 2000, and January 1, 2001. (Elec. Code, § 15321, subd. (b), and Elec. Code, § 21000.)

II. ELIGIBLE CLAIMANTS

Any county, or city and county, that has incurred increased costs as a direct result of this mandate is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on March 12, 2001. Statutes 1999, chapter 697 was

effective on January 1, 2000. While some of the statute's requirements are ongoing, Election Code section 15321 is repealed as of January 1, 2001. Therefore, reimbursement periods are as follows:

- Administrative Duties (Section IV. A. 1. (a-c)): January 1, 2000, through January 1, 2001.
- Tabulation by Precinct, Additional Election Ballot and Election Materials (Section IV. B. 1. (a)) January 1, 2000, through January 1, 2001.
- Tabulation by Precinct, Ballot Tabulation (Section IV. B. 1. (b)): June 1, 2000, through January 1, 2001.
- Tabulation by Precinct, Returns Available to the Legislature (Section IV. B. 2.): June 1, 2000, through January 1, 2001).
- List Modifications (Section IV. C. 1.): Reimbursement begins January 1, 2000, and is ongoing.

Actual costs for one fiscal year shall be included in each claim. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate. If any of the following reimbursable activities were claimed and reimbursed through *Absentee Ballots* (Statutes 1978, chapter 77) for fiscal years 2000-2001 and 2001-2002, such costs cannot be claimed under this *Absentee Ballots: Tabulation by Precinct* program.

For each eligible claimant, the following activities are reimbursable:

A. One-Time Activities

1. Administrative Duties (*Reimbursement Period: January 1, 2000 through January 1, 2001*)

- a. Research and Develop General Approach for Converting Tabulation Process

Meet with the software vendor to identify the methods, and develop the general approach for tabulating ballots by precinct. Develop a specific plan and schedule for implementing the new ballot tabulation process.

- b. Develop or Modify Election Equipment and Software and Test

Obtain, develop, or contract for the modification of election systems and equipment to accommodate the tabulation of ballots by precinct. Includes any automated system programming or preprogramming, and the cost of testing the ballot tabulation program.

- c. Develop and Conduct Special Training Program (one-time per employee)

Develop and conduct a revised training program for regular and temporary election staff to carry out the changes necessary to implement the ballot reporting requirements of the test claim legislation.

B. One-Time Activities Per Election¹

1. Tabulation By Precinct (Elec. Code, § 15321, subd. (a))

- a. Additional Election Ballot and Election Materials Activities (*Reimbursement Period: January 1, 2000 through January 1, 2001*)

Reformat the ballots so that election software will read and tabulate ballots by precinct.

- b. Ballot Tabulation (*Reimbursement Period: June 1, 2000 through January 1, 2001*)

Tabulate by precinct, which exceeds the prior count by ballot style, those votes cast by absentee ballot and ballots cast at the polling place in statewide elections or special elections to fill a vacant congressional or legislative office for elections conducted between June 1, 2000, and January 1, 2001. The additional staff time to conduct the computer run for election results is reimbursable.

2. Returns Available to the Legislature (Elec. Code, §15321, subd. (b), and Elec. Code, § 21000) (*Reimbursement Period: June 1, 2000, through January 1, 2001*)

- a. Transmitting to the Secretary of State election returns by precinct reflecting the total for all ballots cast, including both absentee ballots and ballots cast at the polling places in statewide elections to fill a vacant congressional or legislative

¹ These activities may be reimbursed one time for each election held between June 1, 2000, and January 1, 2001.

office for elections conducted between June 1, 2000, and January 1, 2001, is eligible for reimbursement.²

C. Ongoing Activities

1. List Modifications (Elec. Code, § 15111) (*Reimbursement begins January 1, 2000, and is ongoing*)
 - a. Include the precinct of each voter on the election official's list of voters who has received and voted an absentee ballot.

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

The cost of purchasing or developing tabulating materials to tabulate ballots by precinct is reimbursable. Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

² The Secretary of State forwards the vote by precinct data to the appropriate committees of the Legislature.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter³ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In general, reimbursement for a mandate from any source, including but not limited to, services fees collected, federal funds, and other state funds, shall be identified and deducted from reimbursement claims. For this program, service fees collected for cost reimbursements received by counties pursuant to Elections Code sections 10002, 13001, and 10416, Education Code sections 5421 and 5424, and Government Code section 53072 shall be deducted only for the activity of including the precinct of each absentee voter on the election official's absentee ballot list (Elec. Code, § 15111).

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be

³ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 ABSENTEE BALLOTS: TABULATION BY PRECINCT | | | For State Controller Use Only | Program 248 |
|--|---|---|--|-------------------------------|
| (01) Claimant Identification Number | | | (19) Program Number 00248 (20) Date Filed ____/____/____ (21) LRS Input ____/____/____ | |
| (02) Claimant Name | | | | |
| County of Location | | | | |
| Street Address or P.O. Box Suite | | | | |
| City State Zip Code | | | | |
| | | | Reimbursement Claim Data | |
| Type of Claim | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> | (22) ABTP-1, (04)(A)(1)(a)(f) | |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (23) ABTP-1, (04)(A)(1)(b)(f) | |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (24) ABTP-1, (04)(A)(1)(c)(f) | |
| | | | (25) ABTP-1, (04)(B)(1)(a)(f) | |
| (06) ____/____ | | (12) ____/____ | | (26) ABTP-1, (04)(B)(1)(b)(f) |
| (07) | | (13) | | (27) ABTP-1, (04)(B)(2)(a)(f) |
| (08) | | (14) | | (28) ABTP-1, (04)(C)(1)(a)(f) |
| (09) | | (15) | | (29) ABTP-1, (06) |
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| Program 248 | ABSENTEE BALLOTS: TABULATION BY PRECINCT Certification Claim Form Instructions | FORM FAM-27 |
|------------------------------|---|------------------------------|

- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form ABTP-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 and supporting schedules for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form ABTP-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **June 7, 2004**, or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor (0.10% penalty).
- (15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14), and line (15), from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. ABTP-1, (04)(A)(1)(f), means the information is located on form ABTP-1, block (04)(A), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. Use the following mailing addresses:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

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|--|--|--|--|--|-----------------|---|------------------------------|--------------------------------|--------------|
| Program 248 | MANDATED COSTS ABSENTEE BALLOTS: TABULATION BY PRECINCT CLAIM SUMMARY | | | | | | FORM ABTP-1 | | |
| (0) Claimant 1) | | | | (02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/> | | Fiscal Year ____ / ____ | | | |
| Claim Statistics | | | | | | | | | |
| (03) Leave blank. | | | | | | | | | |
| Direct Costs | | | | Object Accounts | | | | | |
| (04) Reimbursable Activities | | | | (a) Salaries | (b) Benefits | (c) Services and Supplies | (d) Fixed Assets | (e) Travel & Training | (f) Total |
| A. One-Time Activities | | | | | | | | | |
| 1. Administrative Duties | | | | | | | | | |
| a. Research and Develop General Approach for Converting Tabulation Process | | | | | | | | | |
| b. Develop/Modify Equipment, Software & Test | | | | | | | | | |
| c. Develop/Conduct Special Training Program | | | | | | | | | |
| B. One-Time Election Activities | | | | | | | | | |
| 1. Tabulation by Precinct | | | | | | | | | |
| a. Additional Election Ballot & Materials Activities | | | | | | | | | |
| b. Ballot Tabulation | | | | | | | | | |
| 2. Returns Available to the Legislature | | | | | | | | | |
| a. Transmitting Election Returns to the Secretary of State | | | | | | | | | |
| C. Ongoing Activities | | | | | | | | | |
| 1. List Modifications | | | | | | | | | |
| a. Include the Precinct of Each Voter | | | | | | | | | |
| (05) Total Direct Costs | | | | | | | | | |
| Indirect Costs | | | | | | | | | |
| (06) Indirect Cost Rate | | | | | | [From OMB A-87] | | % | |
| (07) Total Indirect Costs | | | | | | [Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}] | | | |
| (08) Total Direct and Indirect Costs | | | | | | [Line (05)(f) + line (07)] | | | |
| Cost Reduction | | | | | | | | | |
| (09) Less: Offsetting Savings | | | | | | | | | |
| (10) Less: Other Reimbursements | | | | | | | | | |
| (11) Total Claimed Amount | | | | | | [Line (08) - {line (09) + line (10)}] | | | |

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| Program 248 | ABSENTEE BALLOTS: TABULATION BY PRECINCT CLAIM SUMMARY Instructions | FORM ABTP-1 |
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- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form ABTP-1 should be completed for each department.
- (02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form ABTP-1 must be filed for a reimbursement claim. Do not complete form ABTP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form ABTP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Leave blank.
- (04) For each reimbursable activity, enter the total from form ABTP-2, line (05), columns (d) through (h) to form ABTP-1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07) Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

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| Program 248 | MANDATED COSTS | | | | | | FORM ABTP-2 |
| | ABSENTEE BALLOTS: TABULATION BY PRECINCT | | | | | | |
| | ACTIVITY COST DETAIL | | | | | | |
| | | | | | | | |
| (01) Claimant | | | (02) Fiscal Year | | | | |
| (03) Reimbursable Activities: Check only one box per form to identify the activity being claimed. | | | | | | | |
| One-Time Activities | | <input type="checkbox"/> Research and Develop General Approach for Converting Tabulation Process | | <input type="checkbox"/> Develop/Modify Equipment, Software & Test | | <input type="checkbox"/> Develop/Conduct Special Training Program | |
| One-Time Election Activities | | <input type="checkbox"/> Additional Election Ballot & Materials Activities | | <input type="checkbox"/> Ballot Tabulation | | <input type="checkbox"/> Transmitting Election Returns to the SOS | |
| Ongoing Activities | | <input type="checkbox"/> Include the Precinct of Each Voter | | | | | |
| (04) Description of Expenses | | | | Object Accounts | | | |
| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries | (e) Benefits | (f) Services and Supplies | (g) Fixed Assets | (h) Travel and Training |
| | | | | | | | |
| (05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____ | | | | | | | |

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| Program 248 | ABSENTEE BALLOTS: TABULATION BY PRECINCT ACTIVITY COST DETAIL Instructions | FORM ABTP-2 |
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate form ABTP-2 shall be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | | | | Submit supporting documents with the claim |
|-----------------------------------|--------------------------------------|-----------------------------|----------------------------|--|--|---|----------------------------------|---|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | |
| Salaries | Employee Name/Title | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | | |
| Benefits | Activities Performed | Benefit Rate | | | Benefits = Benefit Rate x Salaries | | | | |
| Services and Supplies | Name of Contractor | Hourly Rate | Hours Worked | | | Cost= Unit Cost X Quantity Used | | | Copy of Contract and Invoices |
| | Specific Tasks Performed | | Inclusive Dates of Service | | | | | | |
| Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | | Cost = Unit Cost x Quantity Used | | | |
| Fixed Assets | Description of Equipment Purchased | Unit Cost | Usage | | | | Cost= Unit Cost x Usage | | |
| Travel and Training | Purpose of Trip Name and Title | Per Diem Rate | Days | | | | | Cost = Rate x Days or Miles or Total Travel Cost | |
| | Departure and Return Date | Mileage Rate Travel Cost | Miles Travel Mode | | | | | | |
| Training | Employee Name/Title Name of Class | | Dates Attended | | | | | Registration Fee | |

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form ABTP-1, block (04), columns (a) through (e) in the appropriate row.